

CHAPTER NO. 494

SENATE BILL NO. 1836

By Herron, Miller, Kilby, Kyle, Crowe, Fowler, Kurita

Substituted for: House Bill No. 288

By Hargett, McMillan, McDaniel, Sargent

AN ACT to amend Tennessee Code Annotated, Section 67-4-1708, relative to taxation.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:


SECTION 1. Tennessee Code Annotated, Section 67-4-1708, is amended by adding the following language as a new, appropriately designated subsection:

(c) Notwithstanding any provision of this part or any other law to the contrary, the privilege tax levied by this part does not apply to any person who is in the armed forces of the United States, or is called into active military service of the United States, as defined in § 58-1-102, from a reserve or national guard unit, for more than one hundred and eighty (180) days during the fiscal year.

SECTION 2. This act shall take effect upon becoming a law, the public welfare requiring it.

PASSED: May 28, 2005


JOHN S. WILDER
SPEAKER OF THE SENATE


JIMMY NAIFEH, SPEAKER
HOUSE OF REPRESENTATIVES

APPROVED this 22nd day of June 2005


PHIL BREDESEN, GOVERNOR